

This rule was adopted on an emergency basis effective July 1, 2005. It may be used to determine tax liability until October 29, 2005, unless the Department adopts a permanent rule prior to this date.

NEW SECTION

**WAC 458-20-270 Telephone program excise tax rates.** RCW 82.72.020 requires the department of revenue (department) to collect certain telephone program excise taxes. Those taxes include the tax on switched access lines imposed by RCW 43.20A.725 (telephone relay service--TRS) and 80.36.430 (Washington telephone assistance program--WTAP). Pursuant to those statutes, the department must annually determine the rate of each respective tax according to the statutory formulas.

For the period July 1, 2005, through June 30, 2006, the monthly telephone program excise tax rates are as follows:

TRS	10 cents per switched access line
WTAP	14 cents per switched access line